



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3159.2011 *Internet Protocol (IP) enabled telecommunications service taxability, sourcing, and allocation.*

This ETA addresses the taxability, sourcing, and apportionment of telecommunications services using Voice over Internet Protocol ("VoIP") and Fax over Internet Protocol ("FoIP") technologies under Washington's retail sales tax and retailing B&O tax. It also clarifies that these types of telecommunications services are not currently exempt as local services under RCW 82.08.0289.

With respect to sourcing and allocation, the ETA is limited to those telecommunications services sold on either a call-by-call basis or on an other than call-by-call basis.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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STATE OF WASHINGTON  
FILED

**DATE: May 20, 2011**

**TIME: 12:36 PM**

**WSR 11-12-012**